



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
Reporting Year: 2018-2019
Final Submission
03/31/2020

Cuyamaca College
900 Rancho San Diego Parkway
El Cajon, CA 92019

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Grossmont-Cuyamaca Community College District
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Nicole Salgado Interim Vice President of Administrative Services 619-660-4654 nicole.salgado@gcccd.edu Sahar Abushaban Interim Vice Chancellor, Business Services 619-644-7575 sahar.abushaban@gcccd.edu

DISTRICT DATA (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Total Unrestricted General Fund Revenues	\$ 118,743,715	\$ 123,521,016	\$ 135,183,212
	b. Other Unrestricted Financing Sources (Account 8900)	\$ -4,375,815	\$ -2,926,522	\$ 5,766,012
5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 14,365,603	\$ 13,422,700	\$ 12,943,150
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 13,426,737	\$ 12,943,150	\$ 12,781,971

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

6.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Total Unrestricted General Fund Expenditures(including account 7000)	\$ 115,306,766	\$ 120,804,044	\$ 141,110,403
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 98,184,651	\$ 101,787,662	\$ 115,851,147
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 17,122,115	\$ 19,016,382	\$ 25,259,256
	d. Unrestricted General Fund Ending Balance	\$ 13,426,737	\$ 12,943,150	\$ 12,781,971

Liabilities

7.	FY 16/17	FY 17/18	FY 18/19
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	Did the district borrow funds for cash flow purposes?	<input type="text" value="No"/>	<input type="text" value="No"/>	<input type="text" value="No"/>
8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
9.	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	<input type="text" value="No"/>	<input type="text" value="No"/>	<input type="text" value="No"/>
	b. What type(s)	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>
	c. Total amount	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
10.	Debt Service Payments (Unrestricted General Fund)	FY 16/17	FY 17/18	FY 18/19
		<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>

Other Post Employment Benefits

	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 18/19		
11.	a. Total OPEB Liability (TOL) for OPEB	<input type="text" value="\$ 19,455,543"/>		
	b. Net OPEB Liability (NOL) for OPEB	<input type="text" value="\$ 11,290,224"/>		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	<input type="text" value="42 %"/>		
	d. NOL as Percentage of OPEB Payroll	<input type="text" value="15 %"/>		
	e. Service Cost (SC)	<input type="text" value="\$ 1,450,899"/>		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	<input type="text" value="\$ 1,432,394"/>		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report - use valuation date (mm/dd/yyyy)	<input type="text" value="06/30/2018"/>		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	<input type="text" value="Yes"/>		
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	FY 16/17	FY 17/18	FY 18/19
		<input type="text" value="\$ 0"/>	<input type="text" value="\$ 2,679,425"/>	<input type="text" value="\$ 1,200,000"/>
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	<input type="text" value="\$ 1,405,916"/>	<input type="text" value="\$ 1,347,122"/>	<input type="text" value="\$ 1,257,999"/>
	d. OPEB Irrevocable Trust Balance as of fiscal year end	<input type="text" value="\$ 5,297,033"/>	<input type="text" value="\$ 8,165,320"/>	<input type="text" value="\$ 10,065,934"/>

Cash Position

14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	FY 16/17	FY 17/18	FY 18/19
		<input type="text" value="\$ 124,177,395"/>	<input type="text" value="\$ 128,289,918"/>	<input type="text" value="\$ 230,113,293"/>
15.	Does the district prepare cash flow projections during the year?	<input type="text" value="Yes"/>		

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	<input type="text" value="12/31/2019"/>
	NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	

Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
17. FY 16/17	n/a
FY 17/18	n/a
FY 18/19	n/a

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18. a.	Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	19,773	19,676	18,600
b.	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	19,948	18,051	18,471
		FY 16/17	FY 17/18	FY 18/19
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	1,086	0	0
20. a. During the reporting period, did the district settle any contracts with employee bargaining units?		Yes		
b. Did any negotiations remain open?		No		
c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues		<p>\$13,883,595</p> <p>Meet and Confer Employee Groups: Total \$167,312 Effective 1-1-19 - 4% increase to salary schedules including hourlies</p> <p>CSEA: Total \$997,911 Effective 1-19-19 - 4% increase to salary schedule</p> <p>Administrator's Association: Total \$525,000 Effective 1-1-19 - 4% increase to salary schedule Effective 1-1-20 - 1% increase to salary schedule</p> <p>AFT - Ongoing: \$6,422,432 Effective 1-1-19 - 3% increase to all salary schedules plus additional changes to salary schedules Effective 7-1-19 - 3% increase to all salary schedules plus additional changes to salary schedules</p> <p>AFT - One-time: \$5,770,940 One-time off schedule payment paid on 4-30-19</p>		

College Data

21. NOTE: For a single college district the information is the same that was entered into the District section of the report.		FY 16/17	FY 17/18	FY 18/19
a.	Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	6,122	6,172	5,793
b.	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	6,424	5,784	5,563
		FY 16/17	FY 17/18	FY 18/19
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 30,202,407	\$ 31,602,287	\$ 35,752,773
		FY 16/17	FY 17/18	FY 18/19
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$ 29,579,896	\$ 31,156,122	\$ 35,077,220
		FY 16/17	FY 17/18	FY 18/19
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$ 622,511	\$ 446,165	\$ 675,553
		FY 16/17	FY 17/18	FY 18/19
25.				

	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	100 %	100 %	100 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 19 %	Cohort Year 2015 14 %	Cohort Year 2016 13 %
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	No		
	Please describe the leadership change(s)	n/a		

The data included in this report are certified as a complete and accurate representation of the reporting college.

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